

Assembly Bill No. 2758

CHAPTER 346

An act to add Chapter 2.87 (commencing with Section 7286.44) to Part 1.7 of Division 2 of the Revenue and Taxation Code, relating to transactions and use taxes.

[Approved by Governor August 31, 2002. Filed with
Secretary of State September 3, 2002.]

LEGISLATIVE COUNSEL'S DIGEST

AB 2758, Briggs. Transactions and use taxes: City of Visalia.

Existing law authorizes various local governmental entities, in accordance with certain limitations and approval requirements, to levy transactions and use taxes in accordance with the procedures and requirements set forth in the Transactions and Use Tax Law.

This bill would additionally authorize the City of Visalia, with the approval of $\frac{2}{3}$ of the voters voting on the issue at an election, to levy a transactions and use tax at a rate 0.25% for the purpose of improving public safety, fire, and law enforcement services in that city.

This bill would make legislative findings and declarations as to the necessity of a special statute.

The people of the State of California do enact as follows:

SECTION 1. Chapter 2.87 (commencing with Section 7286.44) is added to Part 1.7 of Division 2 of the Revenue and Taxation Code, to read:

CHAPTER 2.87. CITY OF VISALIA TRANSACTIONS AND USE TAX

7286.44. (a) Subject to the expenditure restrictions in subdivision (b), the City of Visalia may levy a tax at a rate of 0.25 percent in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251)), if both of the following conditions are met:

(1) An ordinance proposing that tax is approved by a majority vote of all of the members of the city council.

(2) The proposing ordinance is approved by a two-thirds vote of qualified voters of the city voting in an election on the issue.

(b) The net revenues derived from a tax imposed pursuant to this section shall be exclusively expended for public safety, fire, and law enforcement purposes.

SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the uniquely difficult fiscal pressures being experienced by the City of Visalia in providing public safety, fire, and law enforcement services.

